

Patron Organizations

The Stafford County School Board encourages the formation of patron organizations whose primary purpose shall be to improve education in the school division. Principals and teachers are urged to cooperate with parents and others in the activities of these organizations.

Legal Reference: through June 30, 1997

Code of Va., §58.1-609.4. Educational exemptions.—The tax imposed by this chapter or pursuant to the authority granted in §58.1-606 shall not apply to the following:

. . .

8. Tangible personal property purchased for use, consumption, or sale at retail by an elementary or secondary school conducted not for profit, or Parent Teacher Association or other group associated with an elementary or secondary school conducted not for profit for use in fundraising activities, the net proceeds (gross receipts less direct expenses) of which are contributed directly to the school or used to purchase certified school equipment, and certified school equipment purchased by such groups for contribution directly to the school. For the purposes of this subdivision, "certified school equipment" means that equipment for which the Parent Teacher Association or other group has received certification from the school that it will accept a donation of equipment. The certification provided by the school shall be in accordance with regulations promulgated by the Tax Commissioner. Notwithstanding the other provisions of this subdivision, the tax shall not apply to the sale of class rings, school photographs, and other fundraising programs from which an elementary or secondary school conducted not for profit receives a commission or the net proceeds after payment of vendors and other direct expenses. (1996)

Adopted by School Board: March 24, 1987